Secrtt. II-27—40,004—6-11-28.

Home (1929) Department.

Mis. SERIES.

G.O. No 1257

DATED 26-6-1929

[Despatch Abstract.]

Land value and back assessment - Levy - Letter from the Collector - Orders passed -

REVENUE **DEPARTMENT.** C.F. 31

CURRENT No. 1 4 9 8 2 & 0015/16

Received 15 JUN 1929 192 *Registered* 15 6 1929.

Subject.

Survey - Resurvey - South Kanara district - Encroachment Land value and back assessment - Levy - Letter from the Collector - Orders passed.

ENCLOSURES.
No.
Spare copies

Reference G. No.1748/29-1.

Station Madras, *Dated the* 10th June 1929 192

From

B.G.Holdsworth Esq., I.C.S.,
Secretary,
~~The~~ Board of Revenue, Land Revenue and ~~Revenue~~ Settlement, ~~etc.~~ ~~Separate Revenue.~~

~~Resolution~~ Reference.

C.W.E.Cotton Esq.,C.I.E.,I.C.S.,
Commissioner of Land Revenue and Settlement.

****

Read the following:-

Letter from G.W.Wells, M.A., I.C.S., Collector of South Kanara, Ref. No. 3644/29-A-2, dated 22nd April 1929.

REFERENCE:

In G.O. Mis. No. 2044, Revenue, dated 3rd September 1928, as modified by G.O. Mis. No. 173, Revenue, dated 25th January 1929, Government laid down that no land value or back assessment should be charged on encroachments assigned or merged with the holdings in the course of the resurvey operations in the South Kanara district, except in the case of river accretions, that in these cases no payment other than back assessment should be

levied and that the charge on this account should be limited to ten years' assessment. The Special Settlement Officer was at the same time permitted to waive even this charge in cases where the land gained by accretion was balanced by land lost by erosion in the same holding. It was also laid down that the above orders should be followed mutatis mutandis during the supplemental survey of the areas in which there will be no regular resurvey and that encroachments in those areas that escape the notice of the Settlement Officer should be dealt with in the usual course by the Revenue Department.

Again in G.O. No. 661 Mis., dated 27-3-1929 Government directed that no assignment of kumaki land should be made by the Settlement Department unless such land had been reduced to effective occupation and that back assessment or land value should not be levied in cases of assignments of kumakis and assessed wastes.

2. In his letter read above, the Collector solicits orders on the following points:-

(1) whether the instructions referred to above regarding the levy of site value and back assessment should be held applicable only to the work of the Settlement and Survey Departments or are to be followed by the Collector and his subordinates in the ordinary course of revenue administration;

(2) whether back assessment should not be levied for more than 10 years even in cases where occupation for more than that period is admitted by the parties;

(3) Whether the orders prohibiting the assignment of kumaki lands unless their occupation is effective are intended to apply only to assignments by the Settlement Department or also to assignments to be made by the Revenue Department and

(4) whether in the case of areas not resurveyed, land value may not be collected under paragraph 22 of B.S.O. 15

in the case of assignment of valuable lands such as river accretions etc. when alleged encroachments which escape the notice of the Settlement Officer are dealt with in the usual course by the Revenue authorities.

3. The Board proposes to issue the following instructions on the several points raised by the Collector and requests the prior approval of Government.

Point (1).- The orders of Government prohibiting the levy of land value and back assessment on alleged encroachments were based on the ground that owing to inaccuracies in the old survey it would not be possible to differentiate between cases of real encroachments and cases of defective demarcation at the original survey. They should not, therefore, be held to apply to areas which have been resurveyed. In those areas there is no objection to collecting land value and back assessment in respect of encroachments made subsequent to re-survey and established by the resurvey records when such encroachments are proposed to be assigned. In areas not resurveyed the instructions issued by Government should be held to be applicabl to alleged encroachments detected by the Revenue Department in future.

Point (2). - The orders of the Government are definite on this point. In no case should back assessment be levied for more than ten years.

Point (3).- No kumaki land should be assigned whether by the Settlement or by the Revenue Department unless it has been brought to effective occupation.

Point (4).- The intention of Government is that land value ~~on all encroachments in the areas referred~~ on all

encroachments

encroachments in the areas referred to should be waived whenever detected and assigned.

4. x x x x

Secretary.

To the Secretary to Government, Revenue Department (paragraphs 1-3 only), with copy of the Collector's letter.

To the Collector of South Kanara (paragraph 4 only).

S.S./12-6.

Copy of letter from G.W.Wells, Esq., M.A., I.C.S., Collectorof South Kanara, Ref. No. 3644-29-A-2, dated 22nd April 1929.

Survey - Resurvey - (South Kanara) - Encroachments - Back assessment - Levy for 10 years - Levy of site value - Orders - requested.

Ref.- Board's Proceedings Mis. No. 709 L.R. and S., dated 7-3-29, and Mis. No. 1012 L.R. and S, dated 8-4-1929.

In paragraph 1 (b) of G.O. No. Mis. 2044, Rev., dated 3-9-1928, the Government directed that back assessment and market value should not be collected for the excess area found at the resurvey and subsequently laid down in G.O.Mis. No.2555, Rev., dated 30-10-1928, that the firstorder was not applicable to encroachments on accretions and formations in rivers in this district.

2. In paragraph 2 (b) of G.O. Mis. No. 173, Rev., dated 25-1-1929, communicated with the Board's Proceedings first quoted above it has been laid down that the charge on account of back assessment on these lands should be limited to 10 years and at the same time discretion has been given to the Special Settlement Officer to waive even this charge when the land gained by accretion is balanced by the land lost by erosion in the same holding . Paragraph "4" (evidently a mistake for "3".)of the said G.O. lays down that the orders should be applied mutatis mutandis to other areas and that the principles described in paragraphs 2 and 3 [evidently a mistake for para 2 (a) and (b)]should be followed in the case of poramboke and assessed waste land. In G.O. No. Mis. 661, Rev. dated 27-3-29, communicated with B.P. Mis. No. 1012, L.R. and S, dated 8-4-29, it has, however, been ordered that no back assessment or land value should at all be levied by the

Settlement Department in the case of kumakis and assessed waste lands assigned or to be assigned by that Department at the resettlement. The Special Settlement Officer has also been asked to submit to the Government lists of unauthorised occupations of kumakis and assessed waste lands in all villages, with a view to decide whether any special measures should be undertaken during the resettlement for the assignment and assessment of occupied kumakis and assessed waste lands in areas which have not been and are not to be resurveyed. From these orders it is a possible inference that, except in the case of assignment of kumakis and assessed waste lands, where separate orders are expected as contemplated in paragraph 4 (4) of the G.O. last quoted no back assessment can be charged for more than 10 years, whether these cases are dealt with by the Special Settlement Officer or by the Revenue Department. This, however, is only an inference and the series of orders is one relating to the resettlement and resurvey. I therefore request the favour of instructions whether these orders relate only to the work of the Settlement and Survey Departments, or are to be followed by the Collector and his subordinates in the current and future revenue work. In this connexion, I solicit attention to my letter Ref. on A-2-8623-28, dated 12-12-1928, in which I quoted B.P. No.78, L.R. dated 8-4-1909, the purport of which was that ordinarily back assessment should not be charged for more than 10 years. As there have been cases in which occupation for more than that period has been alleged or admitted by parties, I request orders whether in charging back assessment the period of 10 years is no case to be exceeded.

3. Coming to the question of assignment of Kumaki lands, I have to state that it has been the practice hitherto in this district to assign to the wargdars their kumaki lands which were walled in without permission subsequent to settlement and to allow them to enjoy free of assessment only such kumakis as contained pre-settlement enclosures or

after settlement with permission. G.O. No. Mis. 661, Revenue, dated 27th March 1929, is, I understand, being quoted by ryots in their appeals to Revenue Divisional Officers as an authority for non-assignment of kumakis, merely on the ground that they are walled in without being permanently occupied by means of wet cultivation etc. I, therefore, solicit instructions whethe this G.O. is to be followed in ordinary revenue work in the Kasargod and other taluks of this district or whether it is applicable only to assignment by the Settlement Department.

4. As regards the question of the levy of site value, I invite your attention to paragraph 4 (evidently a mistake for paragraph 3) of G.O. Mis. No. 173, Rev., dated 25-1-1929, which it has been ordered that alleged encroachments which escape the notice of the Settlement Officer will be dealt with in the usual course by the revenue authorities. Is it intended by the use of the above words that all lands whether river accretions or formations or other porambokes or Government waste dry, which are valuable can be dealt with under paragrapl 22 of B.S.O. No. 15, and site value collected thereon?

5. In Board's Order Ref. G.4296/28-3, dated 3-4-1929, the 30th of June 1929 has been laid down for the receipt of refund applications and it has been ordered that this fact should be given wide publicity by being notified in the District Gazette I have accordingly issued a notice, which may already have been printed by the Superintendent, Government Press, Madras. The Special Settlement Officer has suggested that it may be withheld, on the ground that refunds will have to be made automatically in accordance with G.O. No. Mis. 661, Rev., dated 27th March 1929. I, however, think that the orders in this G.O. are applicable only to refunds relating to kumakis and assessed wastes and not to other porambokes etc. I therefore, think that notice is necessary and am allowing publication to proceed. I solicit orders.

Revenue Departme

[No 1498 E/29]

Survey - Resurvey - South Kanara - Encroachments - Land value and back assessment - Levy

Previous Papers.

G.O. No 2044 Rev dy 3-9-1928.
" " 2555 Rev dy 30-10-1928
" " 173 Rev dy 25-1-1929.
" " 661 Rev dy 27-3-1929.

From the Board of Rev (LR&S) No G. 1748/29 dy 10-6-1929.

To under Secy

Please see the letter from the Collec of South Kanara at pp 5-7 cr and the Board's Reference thereon at pp 1-4 cr. The instructions proposed to be issued by the Board (in para 3 at pp 3-4 cr.) on the several points raised by the Collector are in order and do not call for any remarks. They may be approved. A draft order is submitted for approval

DK. 20/6/29

DDV 24.6.29

S

DM 25/6/29

Close file DK 28/6/29

Sec. II-5 (a)—48,004—6-11-28. (6)

55 4/266.

Revenue DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
When copied ..		
When examined ..		
When signed ..		
When despatched ..		

READ AGAIN G.O. No. 2044 Ren dated 3 — 9 — 1928 (M)
" " " " 2555 Ren " 30 — 10 — 1928 (T)
" " " " 173 Ren " 25 — 1 — 1929 (S)
" " " " 661 Ren " 27 — 3 — 1929 — (W) (Th)

READ ALSO :—

C. No. 1498 From the Board of Rev (LR & S), No. G. 1748/29-1 dated 10 — 6 — 1929.

" " " " " " 192

" " " " " " 192

ORDER. No. 1256, dated 26. 6. 1929

Mio.

Dpt Secy

Wkly Bdy para 3 at pp 3-4 CF.

~~The Government accept the~~ The instructions ~~proposed to be~~ issued by the Board of Revenue on the several points raised by the Collector of South Kanara in his letter No 3644-29-A-2 of 22-4-1929 are approved.

pp 5-7 CF.

163

Dpd. by Van ~~Post~~ ~~Messenger~~

Mrs

26/6/29.

To

The Board of Rev (LR & S).

DR. 24.6.29

DK. 26/6/29

25/6/29